

[116H2742]

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(Original Signature of Member)

117TH CONGRESS  
1ST SESSION

**H. R.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to provide that amounts paid for an abortion are not taken into account for purposes of the deduction for medical expenses.

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**IN THE HOUSE OF REPRESENTATIVES**

Mr. BIGGS introduced the following bill; which was referred to the Committee  
on \_\_\_\_\_  
\_\_\_\_\_

**A BILL**

To amend the Internal Revenue Code of 1986 to provide that amounts paid for an abortion are not taken into account for purposes of the deduction for medical expenses.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Abortion Is Not Health  
5 Care Act of 2021”.

1 **SEC. 2. AMOUNTS PAID FOR ABORTION NOT TAKEN INTO**  
2 **ACCOUNT IN DETERMINING DEDUCTION FOR**  
3 **MEDICAL EXPENSES.**

4 (a) IN GENERAL.—Section 213 of the Internal Rev-  
5 enue Code of 1986 is amended by adding at the end the  
6 following new subsection:

7 “(g) AMOUNTS PAID FOR ABORTION NOT TAKEN  
8 INTO ACCOUNT.—An amount paid during the taxable year  
9 for an abortion shall not be taken into account under sub-  
10 section (a).”.

11 (b) EFFECTIVE DATE.—The amendment made by  
12 this section shall apply to taxable years beginning after  
13 the date of the enactment of this Act.